

Revenue shall not later than the tenth of each month file with the State Budget Commission a complete statement of all vouchers approved for the previous month, and upon any item in said account being disapproved by the State Budget Commission, the same shall be discontinued at once.

Report to  
Budget  
Commission.

Disapproval by  
Budget  
Commission.

3. The Commissioner of Revenue may require such of the deputies and clerks and employees as he may designate to give bond for the faithful performance of their duties in such sum and with such sureties as he may determine, and all premiums on such bonds shall be paid in the manner provided for the payment of other expenses in the preceding section.

Requirement of  
bond by  
Commissioner of  
Revenue.

Premium on  
bonds.

#### SEC. 803. *Oaths and acknowledgments.*

The Commissioner of Revenue and such deputies as he may designate shall have the power to administer an oath to any person or to take the acknowledgment of any person in respect of any return or report required by this act or for the rules and regulations of the Commissioner of Revenue.

Oaths and  
acknowledg-  
ments.

#### SEC. 804. *Publication of statistics.*

Publication of  
statistics.

The Commissioner of Revenue shall prepare and publish annually statistics reasonably available, with respect to the operation of this act, including amounts collected, classifications of taxpayers, income and exemptions, and such other facts as are deemed pertinent and valuable.

#### SEC. 805. *Secrecy required of officials; penalty for violation.*

1. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the Commissioner of Revenue, any deputy, agent, or clerk, or other officer or employee to divulge and make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this act. Nothing herein shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection by the Attorney-General or other legal representatives of the State of the report or return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or any penalty imposed by this act. Reports and returns shall be preserved for two years and thereafter, until the Commissioner of Revenue orders them to be destroyed.

Secrecy of  
officials required;  
penalty for  
violation.

Reports and  
returns  
preserved.

2. Any offense against subdivision one of this section shall be punished by a fine of not exceeding one thousand dollars or by imprisonment not exceeding one year, or both, at the discretion of the court, and if the offender be an officer or em-

Offense against  
subdivision  
punishable by  
fine.